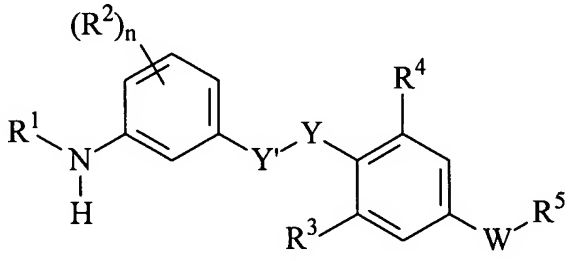
In the Claims:

This listing of claims will replace all prior versions, and listings, of claims in the application:

Listing of Claims:

1. (Original) A compound of formula (I) or a pharmaceutically acceptable ester, amide, solvate or salt thereof, including a salt of such an ester or amide, and a solvate of such an ester, amide or salt,



(I)

wherein:

R^1 is selected from $-SO_2R^6$, $-SOR^6$ and $-C(O)R^6$;

R^6 is selected from C_{1-8} alkyl, C_{2-8} alkenyl, C_{2-8} alkynyl, C_{3-8} cycloalkyl, C_{3-8} cycloalkyl-C_{1-3} alkyl, phenyl and C_{1-7} heterocyclyl, said alkyl, alkenyl or alkynyl groups or portions of groups optionally being substituted with 1, 2 or 3 groups independently selected from halogen, hydroxy, methoxy, halomethoxy, dihalomethoxy, and trihalomethoxy; said cycloalkyl, aryl or hetrocyclyl groups or portions of groups optionally being substituted with 1, 2 or 3 groups independently selected from halogen, hydroxy, C_{1-4}alkyl, C_{2-4} alkenyl, C_{2-4} alkynyl, methoxy, halomethoxy, dihalomethoxy,

trihalomethoxy, $halo_{1-4}$ alkyl, $dihaloC_{1-4}$ alkyl and $trihaloC_{1-4}$ alkyl;

Each R^2 is independently selected from halogen, mercapto, nitro, cyano, alkoxy, $-CO_2R^c$, $-CONHR^c$, $-CHO$, $-SO_2R^6$, $-SO_2NHR^6$, C_{1-4}alkyl, C_{2-4} alkenyl, C_{2-4} alkynyl, NHR^1 and $N(R^1)_2$, said alkyl, alkenyl, alkynyl or alkoxy groups optionally being substituted with 1, 2 or 3 groups selected from halogen, hydroxy, methoxy, C_{1-4} alkoxy, C_{1-4} alkylthio, mercapto, nitro, cyano, halomethoxy, dihalomethoxy, and trihalomethoxy;

n is 0, 1, 2 or 3;

Y and Y' together are $-C(R^{a'})=C(R^{a'})-$,
or alternatively Y and Y'are independently selected from oxygen, sulphur and $-CH(R^a)-$, with the proviso that at least one of Y and Y' is$-CH(R^a)-$ and the further proviso that when one of Y and Y' is oxygen or sulphur, then R^a is hydrogen, halogen, C_{1-4} alkyl, C_{2-4} alkenyl, C_{2-4} alkynyl, fluoromethyl, difluoromethyl, or trifluoromethyl;

R^a is selected from hydrogen, halogen, hydroxy, mercapto,C_{1-4} alkyl, C_{2-4} alkenyl, C_{2-4} alkynyl, C_{1-4} alkoxy, fluoromethyl, difluoromethyl, trifluoromethyl, fluoromethoxy, difluoromethoxy, trifluoromethoxy, methylthio, fluoromethylthio, difluoromethylthio and thiotrifluoromethyl ;

$R^{a'}$ is selected from hydrogen, halogen, mercapto, C_{1-4} alkyl, C_{2-4} alkenyl, C_{2-4} alkynyl, C_{1-4} alkoxy, fluoromethyl, difluoromethyl, trifluoromethyl, fluoromethoxy,

difluoromethoxy, trifluoromethoxy, methylthio, fluoromethylthio, difluoromethylthio and thiotrifluoromethyl;

R^3 and R^4 are independently selected from halogen, C_{1-4} alkyl, C_{2-4} alkenyl, C_{2-4} alkynyl, fluoromethyl, difluoromethyl, trifluoromethyl, C_{1-4} alkoxy, fluoromethoxy, difluoromethoxy, trifluoromethoxy, methylthio, fluoromethylthio, difluoromethylthio and trifluoromethylthio;

W is selected from C_{1-3} alkylene, C_{2-3} alkenylene, C_{2-3} alkynylene, $N(R^b)$-C_{1-3} alkylene, $C(O)$-C_{1-3} alkylene, S-C_{1-3} alkylene,O-C_{1-3} alkylene, C_{1-3} alkylene-O-C_{1-3} alkylene, $C(O)NH$-C_{1-3} alkylene and $NH(CO)$-C_{o-3} alkylene, said alkylene, alkenylene or alkynylene groups or portions of groups optionally being substituted with 1 or 2 groups selected from hydroxy, mercapto, amino, halo, C_{1-3} alkyl, C_{1-3} alkoxy, haloC_{1-3}, alkyl, dihaloC_{1-3} alkyl, trihaloC_{1-3} alkyl, haloC_{1-3} alkoxy, dihaloC_{1-3} alkoxy, trigaloC_{1-3} alkoxy;

R^b is selected from hydrogen, hydroxy, C_{1-4} alkyl, C_{2-4} alkenyl, C_{2-4} alkynyl, C_{1-4} alkoxy, fluoromethyl, difluoromethyl, trifluoromethyl, fluoromethoxy, difluoromethoxy, and trifluoromethoxy;

R^5 is selected from $-CO_2R^c$, $-PO(OR^c)_2$, $-PO(OR^c)NH_2$, $-SO_2OR^c$, $-COCO_2R^c$, $CONR^cOR^c$, $-SO_2NHR^c$, $-NHSO_2R^{c'}$, $-CONHSO_2R^c$, and $-SO_2NHCOR^c$;

Each R^c is independently selected from hydrogen, C_{1-4} alkyl, C_{2-4} alkenyl, and C_{2-4} alkynyl;

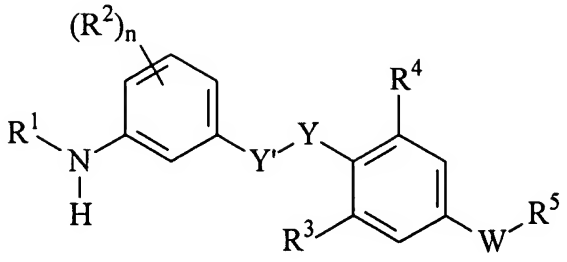
$R^{c'}$ is selected from R^c, C_{5-10} aryl and C_{5-10} aryl substituted with 1, 2 or 3 groups independently selected from amino, hydroxy, halogen and C_{1-4} alkyl.

2. (Original) A compound as claimed in claim 1 wherein R^1, $R^{2'}$ n, R^3, R^4 and R^5 are as defined in claim 1;

Y and Y' are independently selected from oxygen, sulphur or-$CH(R^a)$-, with the proviso that at least one of Y and Y' is -$CH(R^a)$- and the further proviso that when one of Y and Y' is oxygen or sulphur, then R^a is hydrogen, halogen, C_{1-4} alkyl, C_{2-4} alkenyl, C_{2-4} alkynyl, fluoromethyl, difluoromethyl, or trifluoromethyl; and

W is selected from C_{1-3} alkylene,C_{2-3} alkenylene,C_{2-3} alkynylene, $N(R^b)$-C_{1-3} alkylene, C(O)- C_{I-3} alkylene, S-C_{1-3} alkylene, O-C_{1-3} alkylene, C(O)NH-C_{1-3} alkylene and NH(CO)-C_{0-3} alkylene, said alkylene, alkenylene or alkynylene groups or portions of groups optionally being substituted with 1 or 2 groups selected from hydroxy, mercapto, amino, halo, C_{I-3} alkyl, C_{I-3} alkoxy, haloC_{1-3} alkyl, dihalo C_{1-3}alkyl, trihalo C_{1-3} alkyl, halo C_{1-3} alkoxy, dihalo C_{1-3} alkoxy and trihalo C_{1-3} alkoxy.

3. (Currently Amended) A compound as claimed in claim 1 ~~or claim 2~~ which is a compound according to formula (Ia) or a pharmaceutically acceptable ester, amide, solvate or salt thereof, including a salt of such an ester or amide, and a solvate of such an ester, amide or salt,



(Ia)

wherein:

R^1 is selected from $-SO_2R^6$ and $-C(O)R^6$;

R^6 is selected from C_{1-8} alkyl, C_{2-4} alkenyl, C_{3-6} cycloalkyl, C_{3-6} cycloalkyl-C_{1-3} alkyl, phenyl and C_{3-7} heterocyclyl, said alkyl or alkenyl groups or portions of groups optionally being substituted with 1, 2 or 3 groups independently selected from halogen, hydroxy, methoxy, halomethoxy, dihalomethoxy, and trihalomethoxy; said cycloalkyl, aryl or heterocyclyl groups or portions of groups optionally being substituted with 1, 2 or 3 groups independently selected from halogen, methyl, methoxy, halomethoxy, dihalomethoxy and trihalomethoxy;

Each R^2 is independently selected from halogen, C_{1-2} alkyl, C_{2-3} alkenyl, C_{2-3} alkynyl, C_{1-2} alkoxy, haloC_{1-2} alkyl, dihaloC_{1-2} alkyl and trihalo C_{1-2} alkyl;

n is 0, 1 or 2;

Y and Y' together are $-C(R^{a'})=C(R^{a'})-$,
or alternatively Y is O or S, and Y' is $CH(R^a)$;

R^a is selected from hydrogen, halogen, C_{1-2} alkyl, fluoromethyl, difluoromethyl and trifluoromethyl;

$R^{a'}$ is selected from hydrogen, halogen, and C_{1-2} alkyl;

R^3 and R^4 are independently selected from halogen, C_{1-4} alkyl, fluoromethyl, difluoromethyl, trifluoromethyl, C_{1-4} alkoxy, fluoromethoxy, difluoromethoxy, trifluoromethoxy, methylthio, fluoromethylthio, difluoromethylthio and trifluoromethylthio;

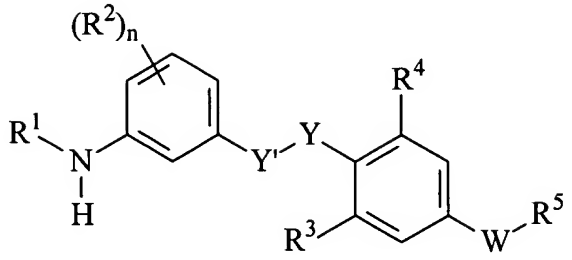
W is selected from C_{1-3} alkylene, C_{2-3} alkenylene, O-C_{1-3} alkylene, C_{1-3} alkylene-O-C_{1-3} alkylene, C(O)-C_{1-2} alkylene, C(O)NH-C_{1-2} alkylene and NH(CO)-C_{1-2} alkylene; the alkylene group or portion of a group optionally being substituted with one or more halo groups.

R^5 is selected from $-CO_2R^c$, $-PO(OR^c)_2$, $-SO_2OR^c$, $-COCO_2R^c$, $CONR^cOR^c$ and $-NHSO_2R^{c'}$;

Each R^c is independently selected from hydrogen and; and C_{1-4} alkyl; and

$R^{c'}$ is selected from R^c, phenyl and phenyl substituted with 1,2 or 3 groups independently selected from amino, hydroxyl, halogen or methyl.

4. (Currently Amended) A compound as claimed in claim 1 ~~any of claims 1 to 3~~ which is a compound according to formula(Ib) or a pharmaceutically acceptable ester, amide, solvate or salt thereof, including a salt of such an ester or amide, and a solvate of such an ester, amide or salt,



(Ib)

wherein:

R^1 is selected from $-SO_2R^6$, and $-C(O)R^6$;

R^6 is selected from C_{1-5} alkyl, C_{2-4} alkenyl, C_{3-6} cycloalkyl, C_{3-6} cycloalkyl-C_{1-3} alkyl, said alkyl or alkenyl groups or portions of groups optionally being substituted with 1, 2 or 3 groups independently selected from halogen, hydroxy, methoxy, halomethoxy, dihalomethoxy, and trihalomethoxy;

Each R^2 is independently selected from halogen, C_{1-2} alkyl, C_{2-3} alkenyl, C_{2-3} alkynyl, C_{1-2} alkoxy, haloC_{1-2} alkyl, dihalo C_{1-2} alkyl, trihalo C_{1-2} alkyl;

n is 0, 1 or 2;

Y and Y' together are $-C(R^{a'})=C(R^{a'})-$,
or alternatively Y is O, and Y' is $CH(R^a)$;

R^a is selected from hydrogen, halogen, and C_{1-2} alkyl;
$R^{a'}$ is selected from hydrogen, halogen, and C_{1-2} alkyl;

R^3 and R^4 are independently selected from halogen, C_{1-4} alkyl, fluoromethyl, difluoromethyl, trifluoromethyl; and C_{1-4} alkoxy;

W is selected from C_{1-3} alkylene, C_{2-3} alkenylene, O-C_{1-3} alkylene, C_{1-3} alkylene-O-C_{1-3} alkylene, C(O)NH-C_{1-2} alkylene and NH(CO)-C_{1-2} alkylene; the alkylene group or portion of a group optionally being substituted with one or more halo groups.

R^5 is $-CO_2 R^c$;

Each R^c is independently selected from hydrogen and C_{1-4} alkyl.

5. (Currently Amended) A compound as claimed in claim 1 ~~any of claims 1 to 4~~ for use as a medicament.

6. (Original) A compound as claimed in claim 5 for the treatment or prophylaxis of a condition associated with a disease or disorder associated with thyroid receptor activity.

7. (Currently Amended) A method of treatment or prophylaxis of a disease or disorder associated with thyroid receptor activity in mammal, which comprises administering to the mammal a therapeutically effective amount of a compound of formula (I) as defined in claim 1 ~~or claim 2~~ or a pharmaceutically acceptable ester, amide, solvate or salt thereof , including a salt of such an ester or amide, and a solvate of such an ester, amide or salt.

8. (Cancelled.)

9. (Currently Amended) A pharmaceutical formulation comprising a compound as defined in claim 1 ~~any of claims 1 to 4~~ or a pharmaceutically acceptable ester, amide, solvate or salt thereof, including a salt of such an ester or amide, and a solvate of such an ester, amide or salt, and a pharmaceutically acceptable excipient.

10. (Original) A pharmaceutical formulation as claimed in claim 9 further comprising an additional therapeutic agent selected from cholesterol/lipid lowering agents, hypolipidemic agents, anti-atherosclerotic agents, anti-diabetic agents, anti-osteoporosis agents, anti-obesity agents, growth promoting agents, anti-inflammatory agents, anti-anxiety agents, anti-depressants, anti-hypertensive agents, cardiac glycosides, appetite supressants, bone resorption inhibitors, thyroid mimetics, anabolic agents, anti- tumor agents and retinoids.

11. (Cancelled.)

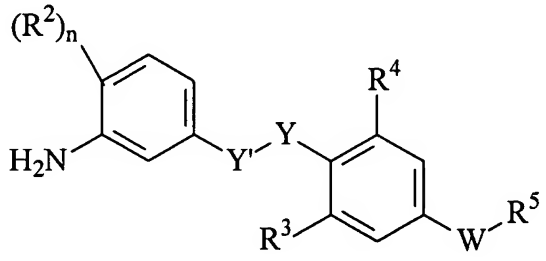
12. (Currently Amended) A method of discovering a ligand of the thyroid hormone receptor which comprising use of a compound as defined in claim 1 ~~any of claims 1 to 4~~ or a compound as defined in claim 1 ~~any of claims 1 to 4~~ in labelled form, as a reference compound.

13. (Currently Amended) A compound as claimed in claim 6, ~~a method as claimed in claim 7, a use as claimed in claim 8 or claim 11, or a pharmaceutical formulation as claimed in claim 9 or claim 10~~ wherein the condition associated with a

disease or disorder associated with thyroid receptor activity is selected from(1) hypercholesterolemia, dyslipidemia or any other lipid disorder manifested by an unbalance of blood or tissue lipid levels; (2) atherosclerosis; (3) replacement therapy in elderly subjects with hypothyroidism who are at risk for cardiovascular complications; (4) replacement therapy in elderly subjects with subclinical hypothyroidism who are at risk for cardiovascular complications; (5) obesity; (6) diabetes (7) depression; (8) osteoporosis (especially in combination with a bone resorption inhibitor); (9) goiter; (10) thyroid cancer; (11) cardiovascular disease or congestive heart failure; (12) glaucoma; and (13) skin disorders.

14. (Original) A method for preparing a compound of formula(I) as described in claim comprising a step of reacting

a compound of formula(II)



(II)

wherein R^2, n, Y', Y, R^3,R^4, W and R^5 are as defined in claim 1

- with a compound of formula R^1'-L, wherein R^1 is as defined in claim 1 and L is a suitable leaving group, optionally in the presence of a suitable base, followed optionally by interconversion to another compound as described in claim 1.

15. (Original) A pharmaceutical composition as claimed in claim 10 wherein the additional therapeutic agent is a hypolipidemic agent selected from the group consisting of an acyl coenzyme A cholesterol acyltransferase (ACAT) inhibitor, a microsomal triglyceride transfer protein (MTP) inhibitor, a cholesterol ester transfer protein (CETP) inhibitor, a ileal bile acid transporter (IBAT) inhibitor, any cholesterol absorption inhibitor, a 3-hydroxy-3-methylglutaryl coenzyme A (HMG-CoA) reductase inhibitor, a squalene synthetase inhibitor, a bile acid sequestrant, a peroxisome proliferator-activator receptor (PPAR) -alpha agonist, a peroxisome proliferator-activator receptor (PPAR) -delta agonist, any peroxisome proliferator-activator receptor(PPAR)-gamma/delta dual agonist, any peroxisomeproliferator-activator receptor (PPAR)-alpha/delta dual agonist, a nicotinic acid or a derivative thereof, and a thiazolidinedione or a derivative thereof.

16. (Original) A pharmaceutical composition as claimed in claim 10 wherein the additional therapeutic agent is a hypolipidemic agent selected from the group consisting of ezetimibe, simvastatin, atorvastatin, rosuvastatin, cerivastatin, fluvastatin, lovastatin, pravastatin, fenofibrate, gemfibrozil and bezafibrate.

17. (Original) A pharmaceutical composition as claimed in claim 10 wherein the additional therapeutic agent is an antidiabetic agent selected from the group consisting of a biguanide, a glucosidase inhibitor, a meglitinide, a sulfonylurea, a thiazolidinedione, a peroxisome proliferator-activator receptor (PPAR) -alpha agonist, a peroxisome proliferator-activator receptor (PPAR) -gamma agonist, a peroxisome proliferator-activator receptor (PPAR)alpha/gamma dual agonist, a sodium glucose co-transporter (SGLT) 1,2 or 3 inhibitor, a glycogen phosphorylase inhibitor, an aP2 inhibitor, a glucagon-like peptide-1 (GLP-1), a dipeptidyl peptidase IV inhibitor, a glucocorticoid (GR) antagonist and insulin.

18. (Original) A pharmaceutical composition as claimed in claim 10 wherein the additional therapeutic agent is an antidiabetic agent selected from the group consisting of metformin, glyburide, glimepiride, glipyride, glipizide, chlorpropamide, gliclazide, acarbose, miglitol, troglitazone, pioglitazone, englitazone,darglitazone, rosiglitazone and insulin.

19. (Original) A pharmaceutical composition as claimed in claim 10 wherein the additional therapeutic agent is an anti-obesity agent is selected from the group consisting of an aP2 inhibitor, a peroxisome proliferator-activator receptor (PPAR) gamma antagonist, a peroxisome proliferator-activator receptor (PPAR) delta agonist, a beta-3 adrenergic agonist, a lipase inhibitor, a serotonin reuptake inhibitor and an anorectic agent.